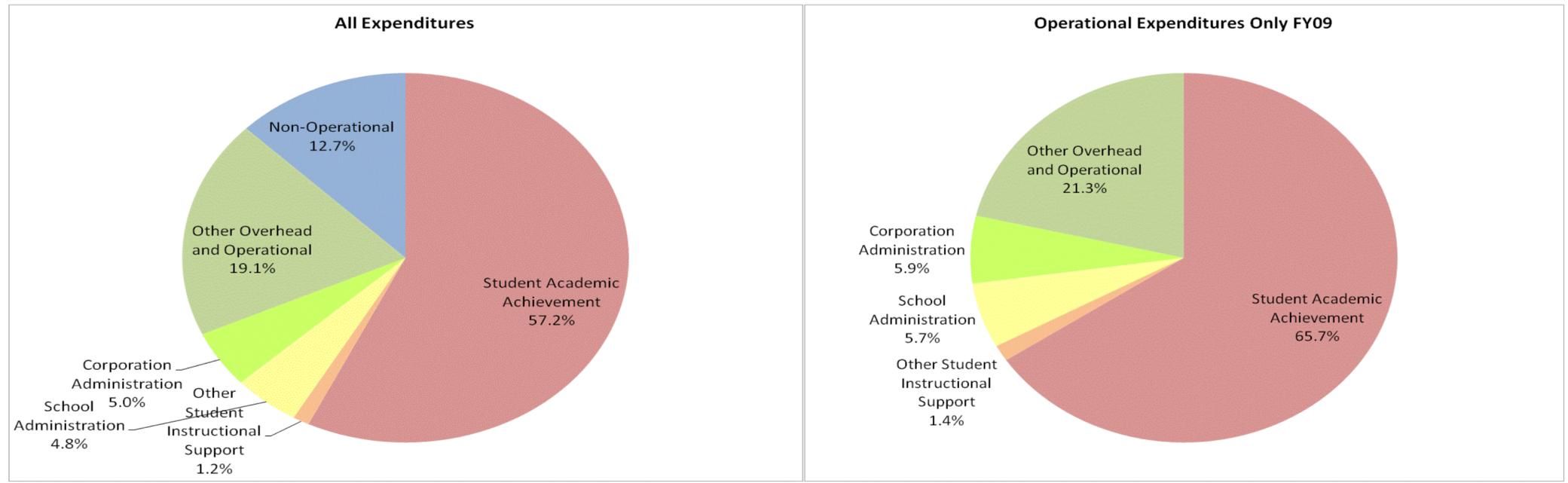


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Scott County School District 1 (7230)

Scott County School District 1 (7230)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|------------|---------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$5,546,678 | 55.0% | \$8,806,815 | 57.8% | \$8,138,835 | 56.4% | \$8,417,570 | 57.6% |
| Student Instructional Support | \$632,003 | 6.3% | \$744,430 | 4.9% | \$806,647 | 5.6% | \$890,027 | 6.1% |
| Overhead and Operational | \$1,682,487 | 16.7% | \$3,074,063 | 20.2% | \$3,610,440 | 25.0% | \$3,442,981 | 23.6% |
| Nonoperational | \$2,221,289 | 22.0% | \$2,622,491 | 17.2% | \$1,882,767 | 13.0% | \$1,863,486 | 12.8% |
| Grand Total | \$10,082,457 | | \$15,247,799 | | \$14,438,689 | -4% | \$14,614,063 | |

| | FY1999 | FY2006 | FY2008 | FY2009 |
|---|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 61.3% | 62.6% | 62.0% | 63.7% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Scott County School District 1 (7230)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$0 | \$119,657 | | | |
| | 11100 Regular Programs; Elementary | \$1,359,801 | \$2,099,698 | \$2,558,495 | \$2,816,084 | 107% | 34% | 10% |
| | 11200 Regular Programs; Middle/Junior High | \$817,339 | \$1,045,387 | \$1,140,525 | \$1,242,342 | 52% | 19% | 9% |
| | 11300 Regular Programs; High School | \$899,004 | \$1,328,257 | \$1,584,465 | \$1,710,196 | 90% | 29% | 8% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$7,200 | \$23,328 | \$0 | \$0 | -100% | -100% | |
| | 11590 Other Vocational Education Programs | \$28,674 | \$0 | \$0 | \$0 | -100% | | |
| | 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School | \$2,741 | \$0 | \$0 | \$0 | -100% | | |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$2,741 | \$0 | \$0 | \$0 | -100% | | |
| | 11910 Other Regular Programs; Competency Testing | \$0 | \$36,009 | \$25,235 | \$0 | | -100% | -100% |
| | 12110 Gifted And Talented; Gifted and Talented | \$21,827 | \$8,276 | \$14,357 | \$3,465 | -84% | -58% | -76% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$181,686 | \$158,772 | \$172,458 | \$256,144 | 41% | 61% | 49% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$0 | \$298 | \$480 | \$150 | | -50% | -69% |
| | 12320 Physical Impairment; Multiple Disabilities | \$0 | \$0 | \$608 | \$0 | | | -100% |
| | 12350 Physical Impairment; Homebound | \$810 | \$222 | \$2,363 | \$225 | -72% | 1% | -90% |
| | 12510 Culturally Different; Communication Disorders | \$46,127 | \$10,838 | \$2,173 | \$3,865 | -92% | -64% | 78% |
| | 12520 Culturally Different; Compensatory | \$391,821 | \$106,105 | \$119,981 | \$170,123 | -57% | 60% | 42% |
| | 12610 Learning Disability | \$58,449 | \$46,012 | \$52,487 | \$57,142 | -2% | 24% | 9% |
| | 12710 Equal Opportunity At Risk | \$76,864 | \$250,860 | \$228,987 | \$269,438 | 251% | 7% | 18% |
| | 12900 Other Special Programs | \$15 | \$49,395 | \$0 | \$0 | -100% | -100% | |
| | 14100 Summer School Programs; Elementary | \$55,800 | \$76,458 | \$53,546 | \$99,460 | 78% | 30% | 86% |
| | 14300 Summer School Programs; High School | \$19,409 | \$61,818 | \$53,397 | \$37,529 | 93% | -39% | -30% |
| | 16100 Remediation Testing | \$4,355 | \$0 | \$0 | \$3,008 | -31% | | |
| | 16200 Preventive Remediation | \$0 | \$1,225 | \$11,884 | \$13,326 | | > 500% | 12% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$44,310 | \$37,098 | \$81,825 | \$94,272 | 113% | 154% | 15% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$223,281 | \$43,314 | \$51,551 | \$33,000 | -85% | -24% | -36% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | \$108,532 | \$410,309 | \$627,522 | \$595,499 | 449% | 45% | -5% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$7,611 | \$8,785 | \$7,823 | \$7,811 | 3% | -11% | 0% |
| | 22110 Improvement of Instruction; Service Area Direction | \$1,485 | \$0 | \$0 | \$0 | -100% | | |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$103,604 | \$103,135 | \$38,428 | \$41,720 | -60% | -60% | 9% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$11,050 | \$17,896 | \$23,480 | \$28,282 | 156% | 58% | 20% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$1,525 | \$0 | \$0 | \$0 | -100% | | |
| | 22220 Library/Media Services; School Library | \$160,134 | \$216,106 | \$222,278 | \$239,652 | 50% | 11% | 8% |
| | 22230 Library/Media Services; Audiovisual | \$4,393 | \$486 | \$1,127 | \$683 | -84% | 41% | -39% |
| | 22240 Library/Media Services; Educational Television | \$3,448 | \$11,573 | \$0 | \$0 | -100% | -100% | |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$46,914 | \$1,645 | \$9,397 | \$20,787 | -56% | > 500% | 121% |
| | 22290 Library/Media Services; Other Educational Media Services | \$0 | \$10,506 | \$10,222 | \$13,310 | | 27% | 30% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$78,720 | \$131,988 | \$147,545 | | 87% | 12% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$53,341 | \$130,539 | \$185,625 | | 248% | 42% |
| | 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$0 | \$58,599 | | | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$78,815 | \$144,210 | \$141,850 | \$148,631 | 89% | 3% | 5% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$171,265 | \$304,876 | \$166,880 | \$0 | | | |
| Student Academic Achievement Total | | \$4,941,031 | \$6,744,957 | \$7,666,352 | \$8,417,570 | 70% | 25% | 10% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$48,067 | \$63,541 | \$62,408 | \$71,085 | 48% | 12% | 14% |
| | 21220 Guidance Services; Counseling Services | \$139,632 | \$31,734 | \$25,600 | \$29,819 | -79% | -6% | 16% |
| | 21240 Guidance Services; Information Services | \$3,957 | \$0 | \$0 | \$0 | -100% | | |
| | 21290 Guidance Services; Other Guidance Services | \$150 | \$1,732 | \$2,282 | \$0 | -100% | -100% | -100% |
| | 21340 Health Services; Nurse Services | \$22,400 | \$34,121 | \$43,334 | \$75,287 | 236% | 121% | 74% |
| | 21810 Special Education Administration; Service Area Direction | \$6,512 | \$0 | \$0 | \$0 | -100% | | |
| | 24100 Office of The Principal | \$330,924 | \$494,407 | \$608,828 | \$713,836 | 116% | 44% | 17% |
| Student Instructional Support Total | | \$551,643 | \$625,535 | \$742,453 | \$890,027 | 61% | 42% | 20% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$10,500 | \$10,000 | \$10,000 | \$10,383 | -1% | 4% | 4% |
| | 23120 Board of Education; Service Area Assistants | \$23,959 | \$0 | \$0 | \$0 | -100% | | |
| | 23150 Board of Education; Legal Services | \$3,500 | \$300 | \$1,085 | \$1,485 | -58% | 395% | 37% |
| | 23160 Board of Education; Promotion Expenses | \$1,412 | \$2,999 | \$3,786 | \$6,974 | 394% | 133% | 84% |
| | 23210 Executive Administration; Office of The Superintendent | \$155,489 | \$341,890 | \$460,390 | \$509,155 | 227% | 49% | 11% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$3,580 | \$10,989 | \$179,374 | \$6,815 | 90% | -38% | -96% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$197 | \$566 | \$235 | \$44,073 | > 500% | > 500% | > 500% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$4 | \$0 | \$0 | \$0 | -100% | | |
| | 25750 Personnel Services; Health Services | \$2,769 | \$8,507 | \$1,818 | \$4,350 | 57% | -49% | 139% |
| | 25790 Personnel Services; Other Professional Services | \$0 | \$0 | \$21,239 | \$43,251 | | | 104% |
| | 25990 Other Support Services, Central | \$0 | \$0 | \$100 | \$0 | | | -100% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$641,673 | \$1,101,792 | \$1,295,456 | \$1,406,717 | 119% | 28% | 9% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$30,328 | \$19,466 | \$10,062 | \$29,602 | -2% | 52% | 194% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$28,933 | \$79,774 | \$93,657 | \$64,644 | 123% | -19% | -31% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$0 | \$2,080 | \$1,040 | \$0 | | | |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Scott County School District 1 (7230)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---------------------------------------|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$7,599 | \$25,048 | \$26,312 | \$12,289 | 62% | -51% | -53% |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$24,783 | \$24,872 | \$29,030 | \$25,678 | 4% | 3% | -12% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$58,561 | \$107,284 | \$84,269 | \$82,206 | 40% | -23% | -2% |
| | 27100 Student Transportation; Vehicle Operation | \$38,313 | \$274,645 | \$240,693 | \$225,761 | 489% | -18% | -6% |
| | 27200 Student Transportation; Monitoring Services | \$7,174 | \$16,856 | \$19,508 | \$20,985 | 193% | 24% | 8% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$11,672 | \$65,061 | \$71,508 | \$65,436 | 461% | 1% | -8% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$97,228 | \$239,093 | \$147,343 | | 52% | -38% |
| | 27500 Student Transportation; Insurance on Buses | \$3,945 | \$29,698 | \$24,416 | \$26,511 | > 500% | -11% | 9% |
| | 27700 Student Transportation; Contracted Transportation Services | \$163,545 | \$25,543 | \$15,464 | \$26,826 | -84% | 5% | 73% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$214,517 | \$292,504 | \$340,350 | \$335,747 | 57% | 15% | -1% |
| | 31400 Food Services Operations; Food Purchases | \$158,869 | \$321,424 | \$335,786 | \$342,770 | 116% | 7% | 2% |
| | 31900 Other Food Services | \$0 | \$2,165 | \$1,505 | \$3,982 | | 84% | 165% |
| Overhead and Operational Total | | \$1,591,321 | \$2,860,688 | \$3,506,173 | \$3,442,981 | 116% | 20% | -2% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$12,844 | \$15,007 | \$11,515 | \$27,775 | 116% | 85% | 141% |
| | 33400 Athletic Coaches | \$99,798 | \$114,546 | \$142,110 | \$159,277 | 60% | 39% | 12% |
| | 33500 Welfare Activities Services | \$3,170 | \$35,298 | \$30,600 | \$31,914 | > 500% | -10% | 4% |
| | 33990 Other Community Services; Other | \$22,154 | \$6,139 | \$9,482 | \$11,849 | -47% | 93% | 25% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$13,064 | \$442,687 | \$28,578 | \$7,510 | -43% | -98% | -74% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$560,652 | \$0 | \$13,336 | \$1,500 | -100% | | -89% |
| | 45100 Building Acquisition, Construction and Improvements | \$1,369,795 | \$229,182 | \$30,097 | \$102,164 | -93% | -55% | 239% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$75,000 | \$30,992 | | | -59% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$48,146 | \$9,707 | \$0 | | -100% | -100% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$22,957 | \$0 | \$0 | \$0 | -100% | | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$0 | \$247,291 | \$82,979 | \$25,638 | | -90% | -69% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$40,000 | \$157,346 | \$163,210 | \$160,453 | 301% | 2% | -2% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$1,450 | \$0 | \$0 | \$0 | -100% | | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$0 | \$406,996 | \$445,005 | \$473,000 | | 16% | 6% |
| | 54100 Veterans' Memorial Fund; Principal | \$0 | \$11,400 | \$11,200 | \$35,593 | | 212% | 218% |
| | 54200 Common School Fund; Principal | \$55,831 | \$884,425 | \$816,765 | \$795,821 | > 500% | -10% | -3% |
| Nonoperational Total | | \$2,201,715 | \$2,598,461 | \$1,869,584 | \$1,863,486 | -15% | -28% | 0% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$59,439 | \$90,316 | \$59,484 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$396,010 | \$516,433 | \$263,863 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$51,719 | \$48,428 | \$17,372 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$289,476 | \$471,339 | \$230,180 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$103 | \$8,841 | \$1,049 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$0 | \$1,282,799 | \$82,179 | \$0 | | | |
| Prorated By Fund Total | | \$796,747 | \$2,418,157 | \$654,127 | \$0 | | | |